



Africa regulatory ENSight

2020 | 10



***Coronavirus (COVID-19) regulatory measures**



Multiple African jurisdictions

sector	measure	effective date/status	key points and impact
Tax	ENSafrica: Africa Tax in Brief	Published on 16 October 2020.	For more detail on the latest tax developments across Africa, please refer to the ENSafrica Tax ENSight .

Angola

sector	measure	effective date/status	key points and impact
Health and safety	Joint Executive Decree No. 238/20 of 29 September 2020	Effective from 29 September 2020.	<p>The Joint Executive Decree defines the rules on national and international travel during the period of Public Disaster which, <i>inter alia</i>, provide for:</p> <ul style="list-style-type: none"> • the defence and sanitary control of borders; • scheduled passenger flights, conditions for domestic and international flights, non-scheduled passenger or cargo flights; • a sanctioning regime; • the requirement for resident and non-resident national and foreign passengers entering the national territory to provide all necessary information for their health monitoring, to be carried out prior to boarding by computer application; and • the requirement for mandatory molecular-based testing up to 72 hours before travel.
Health	Joint Executive Decree No. 252/20 (COVID-19 Test Co-Payment Scheme) of 19 October 2020	Effective from 19 October 2020.	<p>The Joint Executive Decree:</p> <ul style="list-style-type: none"> • repeals all legislation contrary to the provisions of this Joint Executive Decree; and • approves the COVID-19 test cost-payment scheme, which: <ul style="list-style-type: none"> • is carried out by the Public Health System; • applicable to all citizens who, on their own initiative and for various purposes, wish to know their status in relation to COVID-19, as well as to private laboratories authorised by the Ministry of Health, which request or refer samples for COVID-19 tests; • sets the cost of COVID-19 tests as follows: <ul style="list-style-type: none"> • rapid serological test: AOA6 000; • Elisa serological test: AOA20 000; and • RT-PCR test: AOA75 000.



Angola

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Presidential Decree No. 276/20 (Measures to Prevent and Control the Spread of SARS-CoV-2 and COVID-19) of 23 October 2020	Effective from 24 October 2020.	<p>The Presidential Decree:</p> <ul style="list-style-type: none"> • applies to the entire national territory until 22 November 2020; • extends the sanitary cordon in the Province of Luanda until 22 November 2020; • updates measures to prevent and control the spread of SARS-CoV-2 and COVID-19, as well as the rules for the operation of public and private services and social activities; • permits the resumption of limited domestic and international scheduled flights; • limits the movement of persons from 22:00 to 05:00; • restricts the trading of goods and services between 07:00 and 20:00; and • limits the on-site workforce to 50%.

Botswana

sector	measure	effective date/status	key points and impact
Energy	Press Release: Lifting of Petroleum Products Sale Restrictions	Issued on 2 October 2020 by the Ministry of Mineral Resources, Green Technology and Energy Security.	<p>The Press Release provides that:</p> <ul style="list-style-type: none"> • fuel sale restrictions are lifted with immediate effect; and • all filling stations may sell petroleum products as follows: <ul style="list-style-type: none"> • all types of petrol and diesel may be sold without any limit to the quantity of sale; • petroleum products may be sold to consumers and the public through portable containers such as jerry cans, subject to compliance with all the safety compliance requirements; and • filling stations may operate for 24 hours.

Cape Verde

sector	measure	effective date/status	key points and impact
Health	Resolution No. 135/2020 (Exemption from Payment of the SARS-CoV-2 Test During the COVID-19 Pandemic) of 7 October 2020	Effective from 8 October 2020.	<p>The Resolution provides that:</p> <ul style="list-style-type: none"> the following group of travellers are exempt from payment for the screening tests for SARS-CoV-2, carried out by the National Institute of Public Health (“INSP”), during the COVID-19 pandemic: <ul style="list-style-type: none"> patients evacuated by the National Health Service, healthcare providers and accompanying staff; students who have to pursue their studies in educational institutions abroad; and children under the age of 12 years; and the costs of carrying out the tests carried out under this Resolution are borne in full by the state.
Health / Transport	Resolution No. 138/2020 of 12 October 2020	Effective from 13 October 2020.	<p>The Resolution:</p> <ul style="list-style-type: none"> authorises air and sea traffic, commercial passenger traffic, bound for and from Cape Verde with effect from 00:00 on 12 October 2020; permits operations of technical stopovers and supply of aircraft at national airports which may involve the rest of crew and passengers, as well as the mooring or docking of pleasure ships, sailboats, freighters and fishing vessels, and their boarding and disembarkation of passengers and crew; requires crew members and passengers travelling by air or sea and intending to disembark in Cape Verde to submit the negative Reverse Transcription Polymerase Chain Reaction (“RT-PCR”) test result, or any other molecular test validated by the health authorities and carried out within a maximum period of 72 hours before boarding, otherwise they will be refused entry to the country;

Cape Verde

sector	measure	effective date/status	key points and impact
Health / Transport	Resolution No. 138/2020 of 12 October 2020 ... <i>Continued</i>	Effective from 13 October 2020.	<ul style="list-style-type: none"> allows the RT-PCR test to be carried out in Cape Verde at the expense of the passenger or crew member and the authorisation to leave the ship is issued after the presentation of the negative result of the RT-PCR test or any other validated molecular test; and provides that it is the responsibility of the operators and the airport, maritime and sanitary authorities, before boarding, to request passengers to submit the negative RT-PCR test results or any other validated molecular test, and in case of non-compliance, be refused boarding or disembarkation, as the case may be.
Health and safety	Resolution No. 141/2020 of 16 October 2020	Effective from 17 October 2020.	<p>The Resolution:</p> <ul style="list-style-type: none"> defines the framework of specific standards, conditions and procedures to be observed, for reasons of public health, in the context of the restrictions imposed by COVID-19, for the organisation and performance of artistic and cultural activities, in open or closed spaces; applies to the operation of museums, cultural centres, interpretive centres, reading rooms, theatres and shows, as spaces intended for, or where artistic and cultural activities are usually carried out, or where they usually take place; and applies to the organisation of artistic and cultural events, of a punctual nature, held in open and closed spaces, which do not fall within the scope of the preceding paragraph.

Lesotho

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Public Health (COVID-19) (Risk Determination and Mitigation Measures) (No. 4) Regulations, 2020, Legal Notice No. 101 of 2020	<p>Effective from 1 October 2020.</p> <p>Published in the Lesotho Government Gazette, Volume 65, No. 87 of 16 October 2020.</p>	<p>The Regulations:</p> <ul style="list-style-type: none"> • repeal the Public Health (COVID-19) (Risk Determination and Mitigation Measures) (No. 3) Regulations, 2020, Legal Notice No. 68 of 2020; and • <i>inter alia</i>: <ul style="list-style-type: none"> • list the travellers permitted to travel to and from Lesotho from a country on the African continent and from outside the African continent with a low COVID-19 infection and transmission rate, subject to specified conditions. Travellers include: <ul style="list-style-type: none"> • business people; • foreign permanent resident permit holders; • daily commuting workers residing in South Africa and working in Lesotho; • Basotho who wish to return to Lesotho; and • travellers who travel for exceptional special needs; • set out the borders of Lesotho that shall be fully operational; • set out rules pertaining to the wearing for face masks; • require all businesses and other entities engaged in economic activities to carry out such activities in accordance with the requirements set out in Schedule I and II of the Regulations; • provide for COVID-19 preventative measures to be put in place by persons in control of an institution, business, enterprise, facility or entity where goods are sold or services are rendered;

Lesotho

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Public Health (COVID-19) (Risk Determination and Mitigation Measures) (No. 4) Regulations, 2020, Legal Notice No. 101 of 2020 ... <i>Continued</i>	Effective from 1 October 2020. Published in the Lesotho Government Gazette, Volume 65, No. 87 of 16 October 2020.	<ul style="list-style-type: none"> • permit gatherings, events and social activities as set out in Schedule I and II of the Regulations; • provide that the hours of movement of persons during the period of lockdown shall be between 06:00 and 22:00, except for purposes of providing essential services; and • provide for restrictions on public and private transport.

Namibia

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Amendment of Public Health COVID-19 General Regulations: Public and Environmental Health Act, 2015, Government Notice No. 256 of 2020	<p>Effective from 00:00 on 22 October 2020 to 24:00 on 30 November 2020.</p> <p>Published in the Namibian Government Gazette No. 7367 of 21 October 2020.</p>	<p>The Government Notice amends the Public Health COVID-19 General Regulations published under Government Notice No. 233 of 23 September 2020 as amended by Government Notice No. 235 of 29 September 2020, so as to provide that:</p> <ul style="list-style-type: none"> • persons who, on entry into Namibia, present to an authorised person a negative SARS-CoV-2 polymerase chain reaction (“PCR”) test result issued by a laboratory that is certified in the country of issue to issue such test results and which test result: <ul style="list-style-type: none"> • is not older than 72 hours, may not be subjected to mandatory quarantine, provided that they comply with the requirements of these regulations while in Namibia; and • is older than 72 hours but not older than seven days, must be subjected to supervised quarantine at home or at a tourism facility approved by an authorised person, or if such place does not meet the quarantine requirements, at a designated quarantine facility, for a period of seven days; and • Namibian citizens or holders of Namibian residence or employment permits may enter Namibia: <ul style="list-style-type: none"> • without an SARS-CoV-2 PCR test result; or • with a positive SARS-CoV-2 PCR test result, but in either case such persons must be subjected to mandatory quarantine and testing or isolation at a designated quarantine or an isolation facility for a period of seven days.

Rwanda

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Cabinet Communiqué	Issued on 12 October 2020 by the Office of the Prime Minister.	<p>The Communiqué provides that all existing measures and guidelines to contain the spread of the COVID-19 pandemic shall remain in force, with the exception of the following changes that will take effect immediately:</p> <ul style="list-style-type: none"> • movements are prohibited from 22:00 to 04:00; • public transportation will continue with buses operating at full capacity for seated passengers and at 50% for standing passengers; and • participants in meetings and conferences will not require proof of COVID-19 tests however, event organisers must comply with health guidelines and must not exceed 50% of venue capacity.

São Tomé and Príncipe

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Decree No. 24/2020 (Terms and Conditions of Access to the Credit Line to the Economy) of 16 September 2020	Effective from 16 September 2020.	<p>The Decree:</p> <ul style="list-style-type: none"> • establishes the terms and conditions of access to the Credit Line to the Economy (“LCE”) to support the private sector; • provides that the LCE is intended to boost business activity in the following sectors: <ul style="list-style-type: none"> • agricultural sector, fisheries, processing and conservation; • tourism, catering and related services; and • other productive sectors and services of relevant importance for the sustained creation of value addition, such as renewable energy and innovation; and • provides that: <ul style="list-style-type: none"> • the estimated value for the LCE ranges between USD3-million and USD5-million; • the amount made available to banking institutions shall not exceed 50% of the total LCE and eligible financing shall be a minimum USD5 000 and a maximum of USD50 000, depending on the presentation by the credit beneficiary of a feasibility study or business plan; and • the interest rate varies from 3.5% to 5%, depending on the category of activity to be financed and the feasibility study presented.

Zambia

sector	measure	effective date/status	key points and impact
Customs and excise	Customs and Excise (Suspension) (Medical Supplies) (No. 2) Regulations, 2020, Statutory Instrument No. 88 of 2020	Effective from 1 October 2020 to 30 September 2021. Published on 30 October 2020.	The statutory instrument exempts various medical supplies from customs duty, including diagnostic test instruments, gas masks, gloves and protective garments.

Zimbabwe

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Amendments to the Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (No. 2) Order, 2020, Statutory Instrument No. 200 of 2020 (the “Principal Order”)	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on various dates.	<p>The Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (No. 2) (Amendment) Order, 2020 (No. 5), Statutory Instrument No. 239A of 2020, published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 14 October 2020, provides that:</p> <ul style="list-style-type: none"> • all aerial transport services are prohibited except: <ul style="list-style-type: none"> • the operation of such services (whether commercial, private, chartered or scheduled) engaged in the carriage of staff for essential services, sick persons to hospitals and other health care providers, persons referred to in section 4(1)(a) (vi) or (vii), and police, Defence Forces personnel and other enforcement officers, and the transport of water, fuel, food, basic goods and medical supplies; • those services (whether commercial, private, chartered or scheduled) engaged in the domestic carriage of passengers and cargo where the flight departs from and arrives at a domestic terminal; and • with effect from 1 October 2020, those services (whether commercial, private, chartered or scheduled) engaged in the international carriage of passengers and cargo; • any passenger, whether or not exhibiting a COVID-19-free certificate issued not earlier than the previous 48 hours shall, if they display COVID-19 symptoms: <ul style="list-style-type: none"> • be charged a processing fee of USD60; • submit to being screened and tested for COVID-19; and

Zimbabwe

sector	measure	effective date/status	key points and impact
Applies to multiple sectors	Amendments to the Public Health (COVID-19 Prevention, Containment and Treatment) (National Lockdown) (No. 2) Order, 2020, Statutory Instrument No. 200 of 2020 (the “Principal Order”) ... <i>Continued</i>	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on various dates.	<ul style="list-style-type: none"> be ordered to be detained at a holding facility until they can be tested for COVID-19, and upon being tested shall be discharged immediately for self-quarantine at the place where they will reside in Zimbabwe or, if found to be positive, shall be ordered to be detained at a place of isolation for a period of 14 days. <p>See the consolidated version of the COVID-19 National Lockdown Order, produced by Veritas, as amended up to and including amendments made by SI 208/2020, SI 216/2020, SI 217/2020, SI 223/2020, and SI 239A/2020: http://www.veritaszim.net/node/4508</p>

* This a non-exhaustive list of recent regulatory measures aimed at mitigating the impact of COVID-19. Please note that the COVID-19 measures may be subject to amendments made prior to publication of this Issue.

legislation



Multiple African jurisdictions

sector	legislation	effective date/status	key points and impact
Tax	ENSAfrica: Africa Tax in Brief	Published on 16 October 2020.	For more detail on the latest tax developments across Africa, please refer to the ENSAfrica Tax ENSight .

Angola

sector	legislation	effective date/status	key points and impact
Applies to multiple sectors	<p>Resolution No. 35/20 (Agreement establishing the African Continental Free Trade Area) of 23 September 2020</p> <p>Letter of Ratification No. 14/20 of 13 October 2020</p>	<p>Effective from 23 September 2020.</p> <p>Effective from 17 October 2020.</p>	<p>The Resolution provides for the approval, for ratification by Angola, of the Agreement establishing the 2018 African Continental Free Trade Area, signed by Angola on 21 March 2018, in Kigali-Rwanda.</p> <p>The Letter of Ratification provides for the ratification of the Agreement establishing the 2018 African Continental Free Trade Area, approved by the National Assembly through Resolution No. 35/20 of 23 September 2020.</p>
Telecommunications	Presidential Decree No. 243/20 (National Roaming Regulation) of 29 September 2020	Effective from 29 September 2020.	<p>The Presidential Decree provides for the approval of the National Roaming Regulation, which aims, among others to:</p> <ul style="list-style-type: none"> • promote expansion and coverage in non-networked geographical areas; • ensure the support of the entry of new operators and electronic communications providers into the market; and • provide for the scope, public policy regime, mandatory national roaming, national roaming contracts, supervision, sanctioning regime and validity of national roaming agreements.
Aviation	Presidential Decree No. 250/20 (General Bases for the Concession of Exploitation of Airport Services to Support Civil Aviation) of 1 October 2020	Effective from 31 October 2020.	<p>The Presidential Decree:</p> <ul style="list-style-type: none"> • repeals Presidential Decree No. 76/14 (General Bases of the Concession for the Exploitation of Airport Services to Support Civil Aviation); • provides for the approval of the General Bases for the Concession of Exploitation of Airport Services for Civil Aviation Support, which provide for: <ul style="list-style-type: none"> • its regime, interpretation and integration;

Angola

sector	legislation	effective date/status	key points and impact
Aviation	Presidential Decree No. 250/20 (General Bases for the Concession of Exploitation of Airport Services to Support Civil Aviation) of 1 October 2020 ... <i>Continued</i>	Effective from 31 October 2020.	<ul style="list-style-type: none"> • airport networks, principles of the establishment of an airport network, and opening and closing of aerodromes; • the concessionaire company, and the performance assessment, environmental safety obligations, social responsibility, liability and guarantees of the concessionaire; • the object, term and nature of the concession; • concession award procedures and assets; • economic and financial conditions, monitoring, supervision and regulation, modifications, termination and suspension of the concession, and partial invalidity of the concession contract; • replacement of previous agreements; • powers of authority, expropriations and servitudes, non-compliance and force majeure; and • the Airport Management Company (“SGA - SA”) to maintain the management of all national airports and airfields until the conclusion of concession contracts with private operators and investors.
Water and sanitation	Presidential Decree No. 255/20 (Tariff Regulation for Water Supply and Wastewater Sanitation Services) of 7 October 2020	Effective from 7 October 2020.	<p>The Presidential Decree approves the Regulation of the Tariff of Water Supply and Wastewater Sanitation Services, which:</p> <ul style="list-style-type: none"> • repeals all legislation contrary to the provisions of this Presidential Decree, as well as articles 121 (General Principle), 122 (Tariff Setting), 124 (Proposals for Tariff Slate) and 128 (Tariff Adjustment - General Principle) of Presidential Decree No. 83/14 (Regulation on Public Water Supply and Wastewater Sanitation);

Angola

sector	legislation	effective date/status	key points and impact
Water and sanitation	Presidential Decree No. 255/20 (Tariff Regulation for Water Supply and Wastewater Sanitation Services) of 7 October 2020 ... <i>Continued</i>	Effective from 7 October 2020.	<ul style="list-style-type: none"> establishes the calculation methodology and tariffs of services of the Public Water Supply System and Wastewater Sanitation, its indexing and periodic review procedures, as well as their application to the management entities; and regulates tariffs, objectives for the setting of tariffs, tariff principles, competence of the regulatory authority of the water and sanitation subsector, tariff regime, annual revenue required, setting and revision of the required annual revenue and tariffs, disclosure and publication, and administrative guarantees.
Applies to multiple sectors	Law No. 35/20 (Free Zones Act) of 12 October 2020	Effective from 12 October 2020.	<p>The Law:</p> <ul style="list-style-type: none"> repeals Presidential Legislative Decree No. 6/15 of 27 October 2015, which approved the Legal Regime of Special Economic Zones (“EES”), and Decree-Law No. 46311/65 of 27 April; and approves the Free Zones Law, which: <ul style="list-style-type: none"> aims to promote direct, internal and external investments, accelerate the diversification of the national production matrix, and create employment, taking into account economic and social objectives; applies to economic and geographical spaces delimited and reserved for the creation and implementation of those areas, and to management entities, investors, individuals, and other private entities active in those areas; and regulates the incentives and facilities granted by the state to investors and companies operating there.

Angola

sector	legislation	effective date/status	key points and impact
Environmental	Resolution No. 37/20 of 12 October 2020	Effective from 12 October 2020.	The Resolution approves the accession, by the Republic of Angola, of the Paris Agreement on Climate Change.
Oil and gas	Presidential Decree No. 271/20 of 20 October 2020	Effective from 20 October 2020.	The Presidential Decree: <ul style="list-style-type: none"> • repeals Order No. 127/03 of 25 November 2003; • approves the new legal framework for the promotion of local content in the oil and gas industry; • sets out obligations on the preparation of information and relevant documents to be presented in order to meet the new requirements of the Presidential Decree; and • requires all contracts to contain a local content clause.
Oil and gas	Presidential Decree No. 283/20 (Pricing Model for Crude Oil and Natural Gas Products) of 27 October 2020	Effective from 28 October 2020.	The Presidential Decree: <ul style="list-style-type: none"> • repeals Presidential Decree No. 1/12 of 4 January 2012, which implemented the Measures on the Subsidy of Crude Oil; • applies to crude oil refining activities as well as logistics, import, distribution and marketing of derived products throughout the national territory, except for the activity of refining, importing, distributing and marketing fuel, bitumens and lubricants; and • establishes the Pricing Model for Crude Oil and Natural Gas Products, which includes the price regime applicable to crude oil supply mechanism, the taxation regime and the flexible price adjustment mechanism.

Cape Verde

sector	legislation	effective date/status	key points and impact
Animal production	Regulatory Decree No. 12/2020 (Rules for the Animal Production Sector) of 8 October 2020	Effective from 9 October 2020.	<p>The Regulatory Decree:</p> <ul style="list-style-type: none"> • applies to: <ul style="list-style-type: none"> • the whole process of animal production, in particular animal slaughter, preparation and packaging of animal products, marketing, import, export and transit of animals and animal products of the following species: cattle, sheep, goats and/or other ruminant species, pigs, birds, rabbits, and all species of leporids, equidae, and all other species, contained in the World Animal Health Organization Health Code for Terrestrial and Aquatic Animals; • feline, canine, mustelid and other pets and/or non-endemic animals; and • aquaculture production, without prejudice to the specific legislation in the field; • excludes primary animal production intended for self-consumption from the application of this scheme; • is aimed at ensuring a high level of animal health and public health control; • lays down the rules applicable to the animal production sector and the entire food chain, with regard to the hygiene of animals and animal products intended for consumption under Law No. 30/VIII/2013 of 13 May 2013, which lays down the standards for the animal health, the health of their environment, animal products and veterinary public health; and • requires the application of sanitary hygiene standards, as defined in this Regulatory Decree, in sanitary inspection throughout the production, import, export and commercialisation chain.

Cape Verde

sector	legislation	effective date/status	key points and impact
Immigration	Decree-Law No. 72/2020 (Amendment of the Electronic Passport Fees Regime) of 12 October 2020	Effective from 13 October 2020.	The Decree-Law amends Decree-Law No. 69/2014 of 22 December 2014, which establishes the fees due for the issuance, replacement and delivery of the Cape Verdean Electronic Passport, with regard to the economic and financial rationale as well as the rate tables.
Immigration	Decree-Law No. 73/2020 (Amendment of the Electronic Passport Model) of 12 October 2020	Effective from 13 October 2020.	The Decree-Law amends Decree-Law No. 21/2014 of 17 March 2014, which creates the Cape Verdean electronic passport model and defines its categories, characteristics, security conditions and its design, as well as other travel documents, to provide that the maximum validity of the temporary passport shall be one year.
Finance	Resolution No. 139/2020 (Micro Entrepreneurship Promotion Program) of 16 October 2020	Effective from 17 October 2020.	<p>The Resolution:</p> <ul style="list-style-type: none"> • repeals: <ul style="list-style-type: none"> • Resolution No. 97/2017 (Micro Entrepreneurship Promotion Program) of 22 August 2017; • Resolution No. 32/2020 (Amendment of the Micro Entrepreneurship Promotion Program) of 24 February 2020; and • Resolution No. 74/2020 (Amendment of the Micro Entrepreneurship Promotion Program) of 26 May 2020; • establishes the Micro Entrepreneurship Promotion Program, which: <ul style="list-style-type: none"> • applies to financial institutions available to do microcredit operations, with emphasis on Micro Finance Institutions; • aims to foster micro entrepreneurship with a view to contributing to economic inclusion of young people and women through opportunities to create self-employment and income through entrepreneurship, through specific systems of incubation, obtaining credit and conducting business with economic and financial sustainability; and

Cape Verde

sector	legislation	effective date/status	key points and impact
Finance	Resolution No. 139/2020 (Micro Entrepreneurship Promotion Program) of 16 October 2020 ... <i>Continued</i>	Effective from 17 October 2020.	<ul style="list-style-type: none"> aims to promote the financing of the local economy, as well as the generation of jobs and sustainable income for micro and small entrepreneurs.
Environmental	Resolution No. 142/2020 (Management Plan of the Complex of Protected Areas of Ilha do Maio) of 19 October 2020	Effective from 20 October 2020.	<p>The Resolution:</p> <ul style="list-style-type: none"> approves the Management Plan of the Complex of Protected Areas of Ilha do Maio (“CAPM”), under the Legal Regime of Protected Areas, approved by Decree-Law No. 3/2003 of 24 February 2003, and Legislative Decree No. 1/2006 of 13 February 2006, which approves the Basic Law of Spatial Planning and Urban Planning; provides that the CAPM Management Plan: <ul style="list-style-type: none"> is a special regulatory spatial planning instrument that establishes the spatial framework of a coherent set of actions that impact the organisation and management of the respective area; and its regulation, apply in the area identified in the respective zonation summary, annexed to this Resolution, covering part of the island of Maio; and directly and immediately links public and private entities.

Equatorial Guinea

sector	legislation	effective date/status	key points and impact
Tax	Law No. 1/2020 of 7 July 2020	The Law was published on 24 July 2020 and entered into force on 23 August 2020.	<p>The Law provides for a tax amnesty regime, which allows taxpayers to file a special tax statement for the disclosure of outstanding tax liabilities in connection with the 2015 to 2019 tax years.</p> <p>Please refer to the ENSAfrica Tax ENSight for further detail.</p>

Kenya

sector	legislation	effective date/status	key points and impact
Energy	The Petroleum Development Levy (Amendment) Order, 2020, Legal Notice No. 174 of 2020	Published in the Kenya Gazette.	The Order amends the Petroleum Development Levy Order, 2020, Legal Notice No. 124 by repealing and substituting the Schedule with a new rate of levy of petroleum products.
Copyright	The Copyright Regulations, 2020, Legal Notice No. 177 of 2020	Published in the Kenya Gazette Supplement No. 161, Legislative Supplement No. 103 of 11 September 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> • repeal the Copyright Regulations, 2004, Legal Notice No. 128; • provide: <ul style="list-style-type: none"> • that a permit, license, certificate, authorisation or any other document issued or granted under the repealed Regulations shall continue to be valid for the unexpired period thereof; • that a person who had applied for a new permit, license, certificate, authorisation or any other document under the repealed Regulations, shall continue to operate under the terms of the permit, license, certificate, authorisation or any other document held by that person as if the application had been made under these Regulations until the application is determined; • for a Copyright Register to be kept and maintained by the Executive Director in electronic or physical form; and • for the registration of copyright work in Kenya and application for registration of copyright works from outside Kenya; and • set out prescribed fees payable for the Kenya Copyright Board services.

Kenya

sector	legislation	effective date/status	key points and impact
Copyright	The Copyright (Collective Management) Regulations, 2020, Legal Notice No. 178 of 2020	Published in the Kenya Gazette Supplement No. 161, Legislative Supplement No. 103 of 11 September 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> • provide for application for registration of a collective management organisation and set out the requirements for application for renewal of registration; and • set out: <ul style="list-style-type: none"> • reporting requirements; • the general obligations of collective management; • particular obligations of collective management organisations in relation to right holders; • membership rules of collective management organisations; and • penalties for non-compliance by a collective management organisation with the obligations under these Regulations.
Labour / Employment	Retirement Benefits (Forms and Fees) (Amendment) Regulations, 2020, Legal Notice No. 191 of 2020	Published in the Kenya Gazette Supplement No. 171, Legislative Supplement No. 106 of 25 September 2020.	<p>The Regulations amend Table G (Investment Guidelines) in the First Schedule to the Retirement Benefits (Forms and Fees) Regulations, 2000, Legal Notice No. 124 by inserting the following new row immediately after row 14:</p> <ul style="list-style-type: none"> • “15. Debt instruments for the financing of 10% infrastructure or affordable housing projects approved under the Public Private Partnerships Act, 2013 or as may be prescribed by the Cabinet Secretary responsible for matters relating to housing.”
Labour / Employment	Retirement Benefits (Mortgage Loans) (Amendment) Regulations, 2020, Legal Notice No. 192 of 2020	Published in the Kenya Gazette Supplement No. 171, Legislative Supplement No. 106 of 25 September 2020.	<p>The Regulations amend the Retirement Benefits (Mortgage Loans) Regulations, 2009, Legal Notice No. 85 by, <i>inter alia</i>:</p> <ul style="list-style-type: none"> • deleting certain definitions and inserting new definitions; and • inserting a new “Part III – Purchase of Residential Houses”.



Kenya

sector	legislation	effective date/status	key points and impact
Labour / Employment	Retirement Benefits (Umbrella Retirement Benefits Schemes) (Amendment) Regulations, 2020, Legal Notice No. 193 of 2020	Published in the Kenya Gazette Supplement No. 171, Legislative Supplement No. 106 of 25 September 2020.	<p>The Regulations amend the Retirement Benefits (Umbrella Retirement Benefits Schemes) Regulations, 2017, Legal Notice No. 55 by, <i>inter alia</i>:</p> <ul style="list-style-type: none"> • deleting certain definitions and inserting new definitions; • deleting certain regulations and replacing them with new regulations, including those relating to: <ul style="list-style-type: none"> • the suitability of a sponsor; • conditions under which an employer may cease making contributions to a scheme and may terminate its participation in a scheme; • special scheme rules by participating employers; • trustees; • management committees; • cessation of participation by an employer; • distribution of surplus of scheme fund; and • amalgamation of schemes; • deleting regulation 49 and replacing it with the following new regulation: “49. All existing schemes shall within ninety days from the date of commencement of these Regulations amend their scheme rules to comply with the provisions of the Act and these Regulations.”; and • deleting the Schedule and replacing it with a new Schedule.

Lesotho

sector	legislation	effective date/status	key points and impact
Applies to multiple sectors	Business Licensing and Registration Act No. 3 of 2019	<p>The Act shall come into operation on the date to be determined by the Minister responsible for trade and industry by notice in the Gazette.</p> <p>Published in the Lesotho Government Gazette, Volume 64, No. 50 of 23 August 2020.</p>	<p>The Act:</p> <ul style="list-style-type: none"> • provides for the licensing and registration of business enterprises and registration of business names; and • has the following objectives: <ul style="list-style-type: none"> • to promote private sector development through a conducive investment climate; • to facilitate the inclusion of all types of business into the formal business sector; • to facilitate speedy issuing of licences and registration of businesses; • to simplify and streamline business licensing and registration procedures; and • to facilitate registration of business names; • sets out: <ul style="list-style-type: none"> • business activities for which a licence is required; and • licenced activities for which the recommendation of a public authority is required; • provides that: <ul style="list-style-type: none"> • a licence granted under the Liquor Licensing Act No. 8 of 1998 shall continue to be in force until expiry and may be renewed under this Act; • any pending application for a licence shall be processed under this Act; and

Lesotho

sector	legislation	effective date/status	key points and impact
Applies to multiple sectors	Business Licensing and Registration Act No. 3 of 2019 ... <i>Continued</i>	The Act shall come into operation on the date to be determined by the Minister responsible for trade and industry by notice in the Gazette. Published in the Lesotho Government Gazette, Volume 64, No. 50 of 23 August 2020.	<ul style="list-style-type: none"> upon the coming into operation of this Act: <ul style="list-style-type: none"> a licence granted under the Trading Enterprises Act No. 11 of 1993 shall continue to be in force until expiry and may be renewed under this Act; and any pending application for licence shall be processed under this Act.
Applies to multiple sectors	Business Licensing and Registration Regulations, 2020, Legal Notice No. 69 of 2020	Effective from 28 August 2020. Published in the Lesotho Government Gazette, Volume 65, No. 71 of 28 August 2020.	The Regulations provide, <i>inter alia</i> , for the: <ul style="list-style-type: none"> requirements and procedures for business licensing and registration, as well as cancellation; business trading conditions; and the list of activities reserved exclusively for citizens of Lesotho, excluding a naturalised and registered citizen of Lesotho.
Health and safety	Radiation Protection Agency Act (Commencement) Notice, 2020, Legal Notice No. 70 of 2020	Published in the Lesotho Government Gazette, Volume 65, No. 72 of 28 August 2020.	The Notice provides that the Radiation Protection Agency Act No. 7 of 2018 comes into operation on 7 September 2020.

Lesotho

sector	legislation	effective date/status	key points and impact
Applies to multiple sectors	Security Interests in Movable Property Regulations, 2020, Legal Notice No. 73 of 2020	<p>Effective from 28 August 2020.</p> <p>Published in the Lesotho Government Gazette, Volume 65, No. 73 of 28 August 2020.</p>	<p>The Regulations:</p> <ul style="list-style-type: none"> • put into operation access to the registry established under section 30(1) of the Movable Property Act No. 12 of 2020; and • provide for: <ul style="list-style-type: none"> • operations of the registry; • the establishment of a client account with the Registrar, at no fee; • the rules on applications for a client account; and • the fees payable for transacting in the registry.
Applies to multiple sectors	Rectification of Errors Notice, 2020, Legal Notice No. 74 of 2020	Published in the Lesotho Government Gazette, Volume 65, No. 73 of 28 August 2020.	<p>The Notice provides for the rectification of certain provisions of the:</p> <ul style="list-style-type: none"> • Business Licensing and Registration Act No. 3 of 2020; and • Declaration of COVID-19 Disaster-Induced State of Emergency Notice, 2020.

Mozambique

sector	legislation	effective date/status	key points and impact
Maritime	Decree No. 89/2020 (Maritime Fisheries Regulation - REPMAR) of 8 October 2020	Effective from 6 January 2021.	<p>The Decree:</p> <ul style="list-style-type: none"> • repeals Decree No. 43/2003 (General Regulation on Sea Fishing - REPMAR) of 10 December 2003; • adopts the Maritime Fisheries Regulation (“REPMAR”), which: <ul style="list-style-type: none"> • is to regulate the Fisheries Act, adopted by Law No 22/2013 of 1 November 2013, with regard to sea fishing activities; and • shall apply to: <ul style="list-style-type: none"> • all persons, national or foreign, fishing in Mozambique's maritime waters; • fishing in Mozambique's maritime waters, with Mozambican or foreign fishing vessels; • fishing activities and related fishing operations carried out in Mozambique's maritime waters; • foreign fishing vessels sailing in or to Mozambican sea waters; • fishing with Mozambican fishing vessels in the maritime waters of third states, without prejudice to the legislation in force in those countries; and • fishing on the high seas by Mozambican fishing vessels; and • provides that the scope of this Regulation shall extend to complementary fishing activities, including ship building and repair, fish processing, fish marketing, port services, the manufacture of fishing gear and other accessories intended for fishing and related fishing operations.

Namibia

sector	legislation	effective date/status	key points and impact
Health	Notification of registration of certain medicines: Medicines and Related Substances Control Act, 2003, Government Notice No. 248 of 2020	Published in the Namibian Government Gazette No. 7353 of 6 October 2020.	The Government Notice sets out in the Schedule to the Government Notice, medicines that have been registered in terms of the Medicines and Related Substances Control Act, 2003 (Act No. 13 of 2003), subject to certain specifies conditions.
Telecommunications	Communications Regulatory Authority of Namibia: Notice of intention to make regulations prescribing functions of carriers in respect of Installation and Maintenance of Telecommunications Facilities: Communications Act, 2009, General Notice No. 410 of 2020	Published in the Namibian Government Gazette No. 7354 of 7 October 2020.	<p>The General Notice provides that:</p> <ul style="list-style-type: none"> the Communications Regulatory Authority of Namibia (the “Authority”) invites the public to submit comments on the proposed regulations, set out in Schedule 2 of the General Notice, in writing to the Authority within 30 days from the date of publication of this General Notice in the Gazette; and the objects of the proposed Regulations are to: <ul style="list-style-type: none"> make the rights granted to the carriers by Part 5 of Chapter V of the Communications Act, 2009 (Act No. 8 of 2009) to install certain telecommunications facilities applicable to other telecommunications facilities; set out the manner, form and period of notice to be given by a carrier to a land owner in connection with installation or maintenance of telecommunications facilities; and set out the procedures to be followed and consultations to be held between a carrier and the land owner.

Namibia

sector	legislation	effective date/status	key points and impact
Energy	Regulations relating to prices for reselling of petrol: Petroleum Products and Energy Act, 1990, Government Notice No. 249 of 2020	Published in the Namibia Government Gazette No. 7355 of 7 October 2020.	<p>The Government Notice:</p> <ul style="list-style-type: none"> • repeals the regulations published under Government Notice No. 221 of 2 September 2020, with effect from 7 October 2020; and • sets out the Regulations relating to the prices at which petrol may be resold, which provide a list of: <ul style="list-style-type: none"> • licensed oil companies or traders that are regarded as wholesale distributors; and • the prices at which 95 octane unleaded petrol may be sold by a reseller to any person at any place mentioned in the Annexure to the Regulations.
Telecommunications	Communications Regulatory Authority of Namibia: Notice of Intention to make Regulations Prescribing Licence Fees and Regulatory Levies under Section 129 of the Communications Act 2009, General Notice No. 416 of 2020	Published in the Namibia Government Gazette No. 7356 of 9 October 2020.	<p>The General Notice provides that:</p> <ul style="list-style-type: none"> • the Communications Regulatory Authority of Namibia (the “Authority”) invites the public to: <ul style="list-style-type: none"> • make written representations, comments, communications and submissions to the Authority within 30 consecutive days from the date of publication of this General Notice in the Gazette, in the prescribed manner for making of written submissions; and • make oral submissions on the proposed Regulations to the Authority, at a time, date and place notified by the Authority; and • the purpose of the proposed Regulations is to impose application, grant / issue, renewal, transfer and amendment fees (collectively referred to as the “licence fees”) as set out in Annexure A of the proposed Regulations. A concise statement of the reasons and purpose for the proposed Regulations is set out in Schedule 2 of the General Notice.

Namibia

sector	legislation	effective date/status	key points and impact
Telecommunications	Communication Regulatory Authority of Namibia: Regulations Setting Out Fees for Spectrum Licences, Certificates and Examinations: Communications Act, 2009, General Notice No. 417 of 2020	Published in the Namibia Government Gazette No. 7359 of 14 October 2020.	<p>The General Notice:</p> <ul style="list-style-type: none"> • repeals, with effect from 1 January 2021, the Regulations Setting Out Fees for Spectrum Licences, Certificates and Examinations, which were published under General Notice No. 155 of 1 June 2017; • provides for new Regulations Setting Out Fees for Spectrum Licences, Certificates and Examinations, which: <ul style="list-style-type: none"> • apply to all applicants for spectrum licenses, certificates or examinations contemplated in section 101 of the Communications Act, 2009 (Act No. 8 of 2009) (the “Act”)and licensees; • do not apply to spectrum licences awarded in terms of regulation 6(1) of the Regulations Pertaining to Spectrum Licences until the initial licence period has lapsed in terms of regulation 11(1)(b) of those Regulations and the Communications Regulatory Authority (the “Authority”) of Namibia renews the spectrum licence under regulation 13 of those Regulations; and • provide that their objects are to: <ul style="list-style-type: none"> • utilise spectrum fees to enforce efficient use of radio frequency spectrum through optimum occupancy thereof and implementation of more spectrally efficient equipment and services; • set spectrum fees to discourage hoarding of spectrum;

Namibia

sector	legislation	effective date/status	key points and impact
Telecommunications	Communication Regulatory Authority of Namibia: Regulations Setting Out Fees for Spectrum Licences, Certificates and Examinations: Communications Act, 2009, General Notice No. 417 of 2020 ... <i>Continued</i>	Published in the Namibia Government Gazette No. 7359 of 14 October 2020.	<ul style="list-style-type: none"> • set spectrum fees by taking into account the demand for radio frequency spectrum in a given spectrum band and the impact of inflation as indicated by the annual consumer price index published by the Namibia Statistics Agency on its official website from time to time; • provide transparency in pricing of radio frequency spectrum; • introduce bandwidth-dependent spectrum licence fees by utilising formula-based pricing set out in these Regulations in respect of spectrum licences awarded for fixed services, mobile services, International Mobile Telecommunications (“IMT”) services and fixed or mobile satellite services; and • achieve recovery of costs incurred by the Authority to execute its mandate in respect of spectrum management in terms of the Act.
Telecommunications	Communications Regulatory Authority of Namibia: Notice of intention to make a Determination of Dominant Position in the Telecommunications Sector, General Notice No. 441 of 2020	Published in the Namibia Government Gazette No. 7368 of 20 October 2020.	<p>The General Notice provides that:</p> <ul style="list-style-type: none"> • the Communications Regulatory Authority (the “Authority”) of Namibia publishes this notice of intention to make a Determination of Dominant Position in the Telecommunications Sector, which contains a draft of the proposed Market Study on Determination of Dominant Position in the Telecommunications Sector as set out in the Schedule; • members of the public are invited to make written submissions to the Authority no later than 30 days from the date of publication of this Notice, in the manner set out for making written submissions; and

Namibia

sector	legislation	effective date/status	key points and impact
Telecommunications	Communications Regulatory Authority of Namibia: Notice of intention to make a Determination of Dominant Position in the Telecommunications Sector, General Notice No. 441 of 2020 ... <i>Continued</i>	Published in the Namibia Government Gazette No. 7368 of 20 October 2020.	<ul style="list-style-type: none"> reply comments to written submissions may be submitted to the Authority: <ul style="list-style-type: none"> no later than 15 days after the time for the making of written submissions has lapsed; or if the opportunity for the submission of reply comments is published in a subsequent Gazette, after the lapse of 14 days from the date of such publication.
Legal	Commencement of Extradition Amendment Act, 2018, Government Notice No. 251 of 2020	Published in the Namibia Government Gazette No. 7361 of 15 October 2020.	The Government Notice provides that the date on which the Extradition Amendment Act, 2018 (Act No. 19 of 2018) comes into operation is the date of publication of this Government Notice, being 15 October 2020.
Horticulture	Amendment of Regulations relating to issuing of import permits, examination of imported plants, diseases or insects, and lodging of appeals: Plant Quarantine Act, 2008, Government Notice No. 254 of 2020	Published in the Namibia Government Gazette No. 7361 of 15 October 2020.	The Government Notice provides that the Regulations relating to issuing of import permits, examination of imported plants, diseases or insects, and lodging of appeals published under Government Notice No. 158 of 16 May of 2012 are amended by the substitution for Annexure 2 of the a new Annexure 2 on fees.
Gambling	Amendment of Regulations under the Casino and Gambling Houses Act, 1994, Government Notice No. 255 of 2020	Published in the Namibia Government Gazette No. 7361 of 15 October 2020.	The Government Notice provides that the Regulations under the Casinos and Gambling Houses Act, 1994 (Act No. 19 of 1990) published in Government Notice No. 231 of 2 December 1994, as amended, are amended by: <ul style="list-style-type: none"> the repeal of regulation 20; and

Namibia

sector	legislation	effective date/status	key points and impact
Gambling	Amendment of Regulations under the Casino and Gambling Houses Act, 1994, Government Notice No. 255 of 2020 ... <i>Continued</i>	Published in the Namibia Government Gazette No. 7361 of 15 October 2020.	<ul style="list-style-type: none"> the substitution for regulation 21 of the following regulation: “Penalties for late payment of annual licence fee 21. Without prejudice to the provisions of section 24 of the Act, if the amount payable in terms of these regulations in respect of the annual licence fee is not paid in full to the Receiver of Revenue before the expiry of the period allowed by these regulations for the payment of such fee, the licence holder shall pay a penalty equal to 10 per cent of the outstanding amount for each month or part of a month that such amount remains outstanding.”
Applies to multiple sectors	Rules relating to fees for services rendered by Namibian Standards Institution: Standards Act, 2005, General Notice No. 440 of 2020	Published in the Namibia Government Gazette No. 7363 of 16 October 2020.	<p>The General Notice:</p> <ul style="list-style-type: none"> repeals General Notice No. 190 of 22 May 2018; and sets out the rules relating to fees for services rendered by the Namibian Standards Institution, which provide for fees payable for: <ul style="list-style-type: none"> management systems, product certification and documents; testing services; inspection services; monitoring and compliance with requirements of applicable standards; calibration services; and legal metrology services.

Rwanda

sector	legislation	effective date/status	key points and impact
Tax	Commissioner General Rules No. 001/2020 of 05/08/2020 Determining Modalities of Declaration and Payment of Pay As You Earn on a Quarterly Basis	Effective from its publication in the Official Gazette of the Republic of Rwanda No. 28 of 14 September 2020.	<p>The Rules:</p> <ul style="list-style-type: none"> repeal all previous Rules prior and contrary to these Rules; and determine modalities of declaration and payment of Pay-As-You-Earn (“PAYE”) on a quarterly basis. <p>Please refer to the ENSAfrica Tax ENSight for further detail.</p>
Tax	Commissioner General Rules No. 002/2020 of 05/08/2020 Determining Payment in Instalments	Effective from its publication in the Official Gazette of the Republic of Rwanda No. 28 of 14 September 2020.	<p>The Rules:</p> <ul style="list-style-type: none"> repeal all prior provisions contrary to these Rules; and determine modalities and conditions for application for payment in instalments. <p>Please refer to the ENSAfrica Tax ENSight for further detail.</p>
Tax	Commissioner General Directives No. 003/2020 of 05/08/2020 Determining Modalities and Conditions for Registering a Taxpayer as Large Taxpayer	Effective from its publication in the Official Gazette of the Republic of Rwanda No. 28 of 14 September 2020.	<p>The Rules:</p> <ul style="list-style-type: none"> repeal all prior provisions contrary to these Rules; and set out the terms and conditions for registering a taxpayer as a Large Taxpayer. <p>Please refer to the ENSAfrica Tax ENSight for further detail.</p>
Tax	Commissioner General Rules No. 004/2020 of 05/08/2020 Determining the Modalities for Amicable Settlement of Tax Related Disputes	Effective from its publication in the Official Gazette of the Republic of Rwanda No. 28 of 14 September 2020.	<p>The Rules:</p> <ul style="list-style-type: none"> repeal all prior provisions contrary to these Rules; and determine the modalities for amicable settlement of tax issues. <p>Please refer to the ENSAfrica Tax ENSight for further detail.</p>

Rwanda

sector	legislation	effective date/status	key points and impact
Tax	Commissioner General Rules No. 005/2020 of 05/08/2020 Determine the Conditions and Functioning of Qualified Professionals who Represent Taxpayers	Effective from its publication in the Official Gazette of the Republic of Rwanda No. 28 of 14 September 2020.	<p>The Rules:</p> <ul style="list-style-type: none"> repeal all prior provisions contrary to these Rules; and determine the conditions and functioning of qualified professionals who represent taxpayers. <p>Please refer to the ENSAfrica Tax ENSight for further detail.</p>
Tax	Commissioner General Rules No. 005/2020 of 05/08/2020 Determine the Conditions and Functioning of Qualified Professionals who Represent Taxpayers	Effective from its publication in the Official Gazette of the Republic of Rwanda No. 28 of 14 September 2020.	<p>The Rules:</p> <ul style="list-style-type: none"> repeal all prior provisions contrary to these Rules; determine the conditions and functioning of qualified professionals who represent taxpayers; prohibit former Rwanda Revenue Authority (“RRA”) employees from being involved, as tax advisers, in a matter or file that they handled within the RRA; and provide that the licence to represent the taxpayers is valid for three years and renewable on condition that the applicant fulfills all the requirements provided.

São Tomé and Príncipe

sector	legislation	effective date/status	key points and impact
Intellectual property	Presidential Decree No. 16/2020 of 8 September 2020	Effective from 8 September 2020.	The Presidential Decree provides that the Beijing Treaty on Audiovisual Performances is ratified, as adopted by Resolution No. 88/XI/2020 of the National Assembly of 11 August 2020 and published on 8 September 2020.
Intellectual property	Presidential Decree No. 17/2020 of 9 September 2020	Effective from 9 September 2020.	The Presidential Decree provides that Arusha Protocol for the Protection of New Varieties of Plants, under the aegis of the African Regional Intellectual Property Organization (“ ARIPO ”), is ratified, as adopted by Resolution No. 89/XI/2020 of the National Assembly of 11 August and published on 9 September 2020.
Environmental	Law No. 8/2020 (Measures to Reduce the Use of Plastic Bags) of 21 September 2020	Effective from 1 January 2021.	The Law approves the Law on Measures to Reduce the Use of Plastic Bags, which: <ul style="list-style-type: none"> • is established with the purpose of prohibiting the production, import, marketing and distribution of non-biodegradable plastic bags in São Tomé and Príncipe; • applies to all natural or legal persons, public and private, involved in the production, import, marketing and free distribution of conventional plastic bags for packaging, in particular bags with or without sleeves and garbage bags, including disposable packaging supplied free of charge or not by economic agents for the purpose of containing or allowing the transport of purchased goods; • defines market measures and awareness-raising actions aimed at reducing the use of conventional plastic bags; and • establishes inspection and sanctioning regimes.

Seychelles

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Beneficial Ownership Act No. 4 of 2020	<p>Effective from 28 August 2020 [see below Beneficial Ownership Act (Commencement) Notice, 2020].</p> <p>Published in the Supplement to Official Gazette of 6 March 2020.</p>	<p>The Act:</p> <ul style="list-style-type: none"> • provides for: <ul style="list-style-type: none"> • the identification and verification of beneficial ownership of legal persons and legal arrangements; and • the establishment and maintenance of up to date registers of beneficial owners and a centralised database; • applies to: <ul style="list-style-type: none"> • a legal person, being: <ul style="list-style-type: none"> • a company, including an overseas company, incorporated or registered under the Companies Act; • an association registered under the Registration of Associations Act; • an international business company incorporated or continued or converted under the International Business Companies Act; • a protected cell company incorporated under the Protected Cell Companies Act or the International Business Companies Act; • a company incorporated under the Companies (Special Licences) Act; • a partnership under the Civil Code of Seychelles Act; and • a foundation established under the Foundations Act; • a legal arrangement, being: <ul style="list-style-type: none"> • a resident trustee of an international trust under the International Trusts Act; and

Seychelles

sector	legislation	effective date/status	key points and impact
Corporate / Commercial	Beneficial Ownership Act No. 4 of 2020 ... <i>Continued</i>	Effective from 28 August 2020 [see below Beneficial Ownership Act (Commencement) Notice, 2020]. Published in the Supplement to Official Gazette of 6 March 2020.	<ul style="list-style-type: none"> • a general partner of a limited partnership under section 4 of the Limited Partnerships Act; and • does not apply to: <ul style="list-style-type: none"> • a listed company; and • a legal person which is formed, incorporated or established outside of Seychelles, excluding an overseas company registered under the Companies Act; and • requires every legal person and legal arrangement (other than extractive companies) through their resident agent to comply with the provisions of this Act by 31 January 2021.
Corporate / Commercial	Beneficial Ownership Act (Commencement) Notice, 2020, Statutory Instrument No. 105 of 2020	Effective from 28 August 2020.	The Notice provides that the Beneficial Ownership Act, 2020 comes into operation on 28 August 2020.
Corporate / Commercial	Beneficial Ownership Regulations, 2020, Statutory Instrument No. 107 of 2020	Effective from 28 August 2020.	The Regulations provide for obligations relating to beneficial ownership, including: <ul style="list-style-type: none"> • maintenance of a register of beneficial owners in the prescribed Form (as set out in the First Schedule to these Regulations); and • access to the Seychelles Beneficial Ownership database maintained under section 13 of the Beneficial Ownership Act, 2020.

Seychelles

sector	legislation	effective date/status	key points and impact
Banking / Finance	Anti-Money Laundering and Countering the Financing of Terrorism Act No. 5 of 2020	<p>Effective from 28 August 2020 [see below Anti-Money Laundering and Countering the Financing of Terrorism Act (Commencement) Notice, 2020].</p> <p>Published in the Supplement to Official Gazette of 6 March 2020.</p>	<p>The Act:</p> <ul style="list-style-type: none"> • repeals the Anti-Money Laundering Act (Cap.251), however: <ul style="list-style-type: none"> • any appointments of personnel, regulations, determinations, authorisations and guidelines made under the repealed Act shall continue to operate until they are amended, repealed or re-issued under the provisions of this Act; and • any actions taken under the provisions of the repealed Act or its Regulations, determinations, authorisations and guidelines shall continue to operate; • applies to criminal conduct occurring after the commencement of this Act; • provides for the: <ul style="list-style-type: none"> • prevention, detection and combating of money laundering and terrorist financing activities; • collection, analysis and managing information on suspicious financial transactions and activities; and • creation and empowerment of institutions to suppress money laundering and the financing of terrorism; • requires every reporting entity to comply with the following provisions of Part VI of this Act by 31 January 2021: <ul style="list-style-type: none"> • section 31 (Obligation to register with FIU (“Financial Intelligence Unit”)); • section 32 (Obligation to identify and assess money laundering and terrorist financing risks);

Seychelles

sector	legislation	effective date/status	key points and impact
Banking / Finance	Anti-Money Laundering and Countering the Financing of Terrorism Act No. 5 of 2020 ... <i>Continued</i>	Effective from 28 August 2020 [see below Anti-Money Laundering and Countering the Financing of Terrorism Act (Commencement) Notice, 2020]. Published in the Supplement to Official Gazette of 6 March 2020.	<ul style="list-style-type: none"> • section 33 (Obligations to establish and maintain internal control systems and procedures); and • section 34 (Obligation to appoint compliance officer), save for subsection (1), which shall be effective from the coming into force of this Act.
Banking / Finance	Anti-Money Laundering and Countering the Financing of Terrorism Act (Commencement) Notice, 2020, Statutory Instrument No. 106 of 2020	Effective from 28 August 2020.	The Notice provides that the Anti-Money Laundering and Countering the Financing of Terrorism Act, 2020 comes into operation on 28 August 2020.
Banking / Finance	Anti-Money Laundering and Countering the Financing of Terrorism Regulations, 2020, Statutory Instrument No. 108 of 2020	Effective from 28 August 2020.	<p>The Regulations:</p> <ul style="list-style-type: none"> • repeal the Anti-Money Laundering Regulations, 2012, Statutory Instrument No. 18 of 2012; and • <i>inter alia</i>: <ul style="list-style-type: none"> • set out provisions relating to the National Anti-Money Laundering and Countering the Financing of Terrorism Committee (the “Committee”), as well as the Technical Committee established to assist in the performance of the Committee’s functions; and

Seychelles

sector	legislation	effective date/status	key points and impact
Banking / Finance	Anti-Money Laundering and Countering the Financing of Terrorism Regulations, 2020, Statutory Instrument No. 108 of 2020 ... <i>Continued</i>	Effective from 28 August 2020.	<ul style="list-style-type: none"> • provide for: <ul style="list-style-type: none"> • the registration of reporting entities with the Financial Intelligence Unit; • obligations of reporting entities; and • the appointment of compliance officers and alternative compliance officers by every reporting entity.

Zimbabwe

sector	legislation	effective date/status	key points and impact
Intellectual property	Trade Marks (Amendment) Regulations, 2020 (No. 4), Statutory Instrument No. 239 of 2020	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 9 October 2020.	The Regulations repeal and substitute the First Schedule to the Trade Marks Regulations, 2005, published in Statutory Instrument No. 170 of 2005, with a new First Schedule on fees.
Intellectual property	Patents (Amendment) Regulations, 2020 (No. 16), Statutory Instrument No. 238 of 2020	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 9 October 2020.	The Regulations repeal and substitute the First Schedule to the Patents Regulations, 1971, published in Rhodesia Government Notice No. 1152 of 1971, with a new First Schedule on fees.
Intellectual property	Industrial Designs (Amendment) Regulations, 2020 (No. 15), Statutory Instrument No. 237 of 2020	Published in the Supplement to the Zimbabwean Government Gazette Extraordinary on 9 October 2020.	The Regulations repeal and substitute the First Schedule to the Industrial Designs Regulations, 1972, published in Rhodesia Government Notice No. 211 of 1972, with a new First Schedule on fees.

other instruments



Multiple African jurisdictions

sector	instrument	effective date/status	key points and impact
Tax	ENSafrica: Africa Tax in Brief	Published on 16 October 2020.	For more detail on the latest tax developments across Africa, please refer to the ENSafrica Tax ENSight .

Botswana

sector	instrument	effective date/status	key points and impact
Labour / Employment	Public Notice: 2020 Filing of Individual Tax Returns	Issued by the Botswana Unified Revenue Service (“BURS”).	<p>The Public Notice:</p> <ul style="list-style-type: none"> • serves to further explain the requirements for filing of individual tax returns as follows: <ul style="list-style-type: none"> • the requirement to file individual tax returns has been set at BWP144 000 per annum; • individuals who earn an employment income below BWP144 000 per annum (or below BWP12 000 per month) from only one employer (single source) and where the correct amount of tax has been deducted are not required to file tax returns; • individuals who do not meet all of the above stated conditions are required to file their tax returns; • where individuals have been over-taxed or under-taxed, they are advised to file their tax returns even if their total income is below BWP144 000 per annum; and • individuals with multiple sources of income, i.e. employment and another / other sources of income are required to file tax returns even if their total gross income is less than BWP144 000 per annum; • advises individuals to ensure that they are taxed correctly by referring to the tax table published on the BURS website; and • provides that the deadline for submissions has been extended to 30 November 2020.

Botswana

sector	instrument	effective date/status	key points and impact
Capital market	Public Notice: to all Capital Markets Participants: Implementation of Licence Fees, Renewal of Licence Fees and Annual Sustaining Fees	Issued on 14 August 2020 by the Non-Bank Financial Institutions Regulatory Authority (“NBFIRA”).	<p>The Public Notice:</p> <ul style="list-style-type: none"> • is issued with reference to Statutory Instruments No. 48 and 49 which were published in the Government Gazette dated 27 March 2020; and • provides that NBFIRA has, with the approval of the Ministry of Finance and Economic Development (“MFED”), amended the Securities (Persons Operating a Securities Infrastructure Business) Regulations and the Securities (Institutions Licensing) Regulations to provide for the payment of licensing fees and annual sustaining fees as outlined in Schedule 5 and Schedule 6 of the above mentioned Regulations respectively. <p>The list of licence fees is available at: https://www.nbfira.org.bw/implementation-licence-fees-renewal-licence-fees-and-annual-sustaining-fees.</p>

The Gambia

sector	instrument	effective date/status	key points and impact
Tax	Press Release: Establishment of a Tax Advisory Committee	Issued on 24 September by the Ministry of Finance and Economic Affairs (“MOFEA”).	<p>The Press Statement provides for the establishment of the Tax Advisory Committee which will perform advisory service support to the MOFEA in order to tackle certain issues, including:</p> <ul style="list-style-type: none"> • making the tax system private sector friendly to spur economic growth; • strengthening the national tax framework in order to make it more just and inclusive; • advising MOFEA on building an informal tax administration strategy; • providing advice on tax dispute management and resolution and designing a more comprehensive framework on addressing the challenges of double taxation; and • providing advice on a framework to broaden the tax base to ensure a fair and inclusive tax system.

Ghana

sector	instrument	effective date/status	key points and impact
Tax	Press Release: Amendments to the Communications Service Tax Act, 2008 (Act 754)	Issued by the Ghana Revenue Authority (“GRA”).	<p>The Press Release provides for a reduction in the communications service tax (“CST”).</p> <p>Please refer to the ENSAfrica Tax ENSight for further detail.</p>

Kenya

sector	instrument	effective date/status	key points and impact
Excise	Public Notice: Importation of Excisable Goods, Cigarette Paper, Cigarette Packaging Materials and Unprocessed Tobacco	Issued on 5 October 2020 by the Kenya Revenue Authority (“KRA”).	<p>The Public Notice:</p> <ul style="list-style-type: none"> notes that the Excise Duty Act, 2015, under Section 15, as read with the Excise Duty Regulations, 2020 and the Excise Duty (EGMS) Regulations, 2017 require that importers of the following goods acquire an excise licence before importing the goods: <ul style="list-style-type: none"> all excisable goods, other than motor vehicles; raw / unprocessed tobacco; cigarette paper and cigarette packaging materials; provides that the services of licensing / registration of excise licences are available at the Tax Service Offices across the country; encourages taxpayers requiring these services to apply through the KRA website or visit any of our Tax Service Offices; and informs all importers that no person will be allowed to import any of the above-listed products into the country without an excise licence. Further, any goods imported in contravention of the law will be seized and forfeited.
Excise	Public Notice: Inflation Adjustment on Specific Rates of Excise Duty 2	Issued on 9 October 2020 by the Kenya Revenue Authority (“KRA”).	<p>The Public Notice:</p> <ul style="list-style-type: none"> informs manufacturers and importers of excisable goods that the rates of excise duty on excisable goods that have a specific rate of duty have been adjusted using the average inflation rate of 4.94% for the financial year 2019/2020, as required under Section 10 of the Excise Duty Act, 2015; provides that the adjusted rates are provided under Legal Notice No. 194 of 2020 and are effective from 1 October 2020; and sets out the list of the affected goods.

Mauritius

sector	instrument	effective date/status	key points and impact
Tax	Press Release: Contribution Sociale Généralisée	Issued on 24 September 2020 by the Mauritius Revenue Authority (“MRA”).	<p>The Press Release provides that with the changes brought by the Finance (Miscellaneous Provisions) Act 2020, the Contribution Sociale Généralisée (“CSG”) has been introduced and is applicable as from the month of September 2020.</p> <p>Please refer to the ENSAfrica Tax ENSight for further detail.</p>
Banking / Finance	Guidelines on Fitness and Propriety	<p>Effective 1 November 2020.</p> <p>Issued on 2 October 2020 by the Financial Services Commission (“FSC”).</p>	<p>The Guidelines:</p> <ul style="list-style-type: none"> • aim at clarifying the criteria to be taken into consideration by the FSC in assessing the “fitness and propriety” of an applicant/licensee; • require regulated entities to reflect the elements of the Guidelines in their internal policies, procedures and controls and apply them in their assessment of persons who manage, control, direct, own or perform key functions in a regulated entity; and • apply to the following not-exhaustive list of persons: <ul style="list-style-type: none"> • all the shareholders of the applicant/licensee; • any beneficial owner of the applicant/licensee; • any controller of the applicant/licensee; • any director of the applicant/licensee; • any officer of the applicant/licensee; • any incumbent officer such as the Money Laundering Reporting Officer, the Deputy Money Laundering Reporting Officer and the Compliance Officer; • any representative or agents of the applicant/licensee; • trustees and management committees of occupational pension plans;

Mauritius

sector	instrument	effective date/status	key points and impact
Banking / Finance	Guidelines on Fitness and Propriety ... <i>Continued</i>	Effective 1 November 2020. Issued on 2 October 2020 by the Financial Services Commission ("FSC").	<ul style="list-style-type: none"> • external and outsourced auditors of regulated entities; • the principal representative of a foreign financial institution that is conducting insurance business or business of a financial nature; and • an insurance agent, broker and sales representative and any such person as may be determined by the FSC.

Mozambique

sector	instrument	effective date/status	key points and impact
Tax	Order No. 31/08/2020 (Tax Returns Templates) of 31 August 2020	Issued on 31 August 2020 by the Ministry of Economy and Finance.	<p>The Order approves the declaration templates, annexed to this Order, for:</p> <ul style="list-style-type: none"> • Personal Income Tax (IRPS); • Corporate Income Tax (IRPC); • Declaration of Registration or Changes to activity initiation data (M/02); and • Declaration of Cessation of activities (M/03).

Namibia

sector	instrument	effective date/status	key points and impact
Tax	Media Release: Notification to Taxpayers and the Public: Tax Returns Extension	Issued on 23 September 2020 by the Ministry of Finance.	<p>The Media Release provides that:</p> <ul style="list-style-type: none"> • the deadline for submitting annual individual income tax returns, initially extended to 30 September, is further extended to 1 March 2021. This extension does not apply to the payment of tax which might be due by 30 September or any date after the end of September; • online submissions of employee tax returns (ETX template/excel sheet) is a prerequisite prior to filing annual individual income tax returns; • the online penalty waiving incentive program is also extended to 1 March 2021 and no further extension will be granted after this deadline. Taxpayers must meet the following conditions to qualify for this incentive: <ul style="list-style-type: none"> • register on the Integrated Tax Administration System (“ITAS”) portal as an e-filer; and • update all due tax returns on all tax types through online submission; and • once a taxpayer has fulfilled the penalty waiving incentive program conditions, penalties charged on any of the tax accounts will automatically be waived. Therefore, taxpayers will not be required to make any form of application to have the penalties waived.

Namibia

sector	instrument	effective date/status	key points and impact
Customs and excise	Public Notice: to Importers, Manufacturers and Distributor	Issued on 8 September 2020 by the Ministry of Finance.	<p>The Public Notice provides that:</p> <ul style="list-style-type: none"> importers, manufacturers and distributors are reminded that ethyl alcohol (ethanol) must be classified under the Harmonised System Code Heading 2207 and/or Tariff Item 104.21.01/03 and payment of excise duty on ethyl alcohol must be made. The 2020/2021 duty rates for ethanol were published in Government Gazette No. 7239 of 2020; ethyl alcohol can only be used and disposed of by the licensees and registrants under the provisions of the Customs and Excise Act and subject to approval by the Commissioner for Customs and Excise; and all importers, manufacturers and distributors of ethyl alcohol are urged to comply and register with the Customs and Excise Directorate as importers, manufacturers and distributors between October and December 2020.
Corporate / Commercial	Public Notice: New Forms for Business Registration Services	Issued on 19 October 2020 by the Business and Intellectual Property Authority (“BIPA”).	<p>The Public Notice provides that:</p> <ul style="list-style-type: none"> the new Business Registration Forms, which are aligned with the Financial Intelligence Act, have been gazetted; and the new forms, available at http://www.bipa.na/downloads/, will be effective from 1 November 2020 and BIPA will no longer accept the old forms.

Namibia

sector	instrument	effective date/status	key points and impact
Corporate / Commercial	Public Notice: Registrars Directive (RD No. 4 of 2020): Important Information Relating to the Registration and Renewal of Defensive Names	Issued on 20 October 2020 by the Business and Intellectual Property Authority (“BIPA”).	<p>The Public Notice provides that:</p> <ul style="list-style-type: none"> • with effect from 31 October 2020, the applications for Defensive Names (CM8) will only be accepted and considered for approval if the application is lodged with the approved name reservation (CM5), evidence of direct and material interest of the name by the applicant and proof of payment of NAD300; • once approved, a defensive name will be valid for two years and may be renewed another two years only; and • all defensive names registered before 31 October 2020 will be given six months from the date of issuance of this notice to take all steps necessary to ensure that the names are registered in line with this directive or to complete the registration process of their preferred business type. Failure to do so will result in the name no longer being registered with BIPA.

Nigeria

sector	instrument	effective date/status	key points and impact
Tax	Public Notice: Completion of Self-Certification Forms by Reportable Persons	Issued by the Federal Inland Revenue Service (“FIRS”).	<p>The Public Notice:</p> <ul style="list-style-type: none"> • provides that all account holders are required to obtain, complete and submit their Financial Institutions self-certification forms; • sets out the requirements for completing and submitting self-certification forms, which are available on the FIRS website or any branch of a Financial Institution; • lists the three categories of self-certification forms, namely for: <ul style="list-style-type: none"> • an entity; • controlling persons; and • individuals; and • provides that failure to comply with the requirements attracts sanctions which may include monetary penalty or inability to operate an account.
Immigration	Press Release: Nigeria Immigration Service Introduces New Visa Fees and Implementation of New Visa Policy 2020, dated 30 September 2020	Issued on 1 October 2020 by the Nigeria Immigration Service (the “Service”).	<p>The Press Release provides that:</p> <ul style="list-style-type: none"> • new visa fees have been approved; • stakeholders, concerned authorities and individuals are invited to visit the official website of the Service via www.immigration.gov.ng for full details of the new visa fees for all countries and category of applicants; • the Service will commence the implementation of the Nigeria Visa Policy 2020 (“NVP 2020”), launched on the 4 February 2020 by President Muhammadu Buhari; and • the implementation of the new visa fees and NVP 2020 commences on 1 October 2020.

Nigeria

sector	instrument	effective date/status	key points and impact
Customs	Circular No. TED/FEM/FPC/GEN/001/008: Compliance with Exports Procedures in Nigeria: To All Authorised Dealers, Nigeria Customs Service (NCS), Nigerian Shippers' Council, Nigerian Civil Aviation Authority (NCAA), Federal Airports Authority of Nigeria (FAAM), Shipping Companies and Airlines Companies and the General Public	Issued on 6 October 2020 by the Central Bank of Nigeria ("CBN").	<p>The Circular provides that:</p> <ul style="list-style-type: none"> • in line with Circular No. TED/FEM/FPC/GEN/01/009 of 6 June 2017 and Circular No. TED/FEM/FPC/GEN/01/003 of 28 October 2019, shipping and airline companies are required to access the Trade Monitoring System ("TRMS") to generate Form NXP numbers for capture on the Bill of Lading for export cargoes; • all shipment of export cargoes from Nigeria shall, with effect from the date of this Circular, be in accordance with the aforementioned procedures; • it shall be a breach of extant regulations for any shipping or airline company to take on-board any cargo for which Form NXP is not duly completed and approved on the TRMS platform; and • sanctions for non-compliance include refund of the forex value of goods illegally exported and Post-No-Debit on all bank accounts nationwide.
Banking	Circular No. FPR/DIR/GEN/CIR/07/063: Status of Chief Compliance Officers: Administrative Letter to all Merchant and Regional Banks (Commercial / Specialised)	Issued on 9 October 2020 by the Central Bank of Nigeria ("CBN").	<p>The Circular provides that:</p> <ul style="list-style-type: none"> • Merchant and Regional Banks (commercial and specialised) are granted dispensation to appoint Chief Compliance Officers ("CCOs") on a grade not below an Assistant General Manager; • the CCOs will report directly to the Executive Compliance Officer ("ECO") of the financial institutions who have sole responsibility for compliance matters in the bank; and • the requirements and responsibilities of ECOs remain as earlier communicated in the Circular dated 28 September 2016.

Nigeria

sector	instrument	effective date/status	key points and impact
Energy	Guide for the Establishment and Operations of Downstream Gas Facilities in Nigeria (LPG, CNG, LNG)	Released on 11 October 2020 by the Department of Petroleum Resources (“DPR”).	<p>The Guide:</p> <ul style="list-style-type: none"> • applies to all oil and gas operators; • is a compilation of Guidelines that stipulates the minimum requirements, procedures and conditions to be fulfilled before the granting of approvals and/or licences for the construction, installation, modification, takeover, relocation and operations of Downstream Gas Facilities in Nigeria; and • provides that the Guidelines, as listed below, are developed to enhance gas penetration and utilisation in the country, as well as ease of doing business in the Nigerian oil and gas industry: <ul style="list-style-type: none"> • Guidelines for the Establishment of LNG Refilling Facilities and Retailers’ Outlets in Nigeria; • Guidelines for the Standard Operations of LPG Refilling Facility in Nigeria; • Guidelines for the Establishment of an Autogas Refuelling Station and Add-On Gas Facility in Nigeria; • Guidelines for the Establishment and Operations of Gas Storage and Utilisation Facilities in Nigeria; and • Guidelines for the Establishment and Operations of CNG Compression Facilities in Nigeria.

Nigeria

sector	instrument	effective date/status	key points and impact
Banking / Finance / Energy	Framework for Financing of National Mass Metering Programme (“ NMMP ”)	Issued on 19 October 2020 by the Central Bank of Nigeria (“ CBN ”).	<p>The Framework:</p> <ul style="list-style-type: none"> • sets out the following key objectives of the NMMP: <ul style="list-style-type: none"> • increasing Nigeria’s metering rate; • eliminating arbitrary estimated billing; • strengthening the local meter value chain by increasing local meter manufacturing, assembly and deployment capacity; • supporting Nigeria’s economic recovery by creating jobs in the local meter value chain; • reducing collection losses and increasing financial flows to achieve 100% market remittance obligations of the Distribution Companies (“DisCos”); and • improving network monitoring capability and availability of data for market administration and investment decision making; • is sub-divided into three sections namely: <ul style="list-style-type: none"> • Section A: applicable to electricity distribution companies; • Section B: applicable to local meter manufacturers; and • Section C: additional requirements applicable to: <ul style="list-style-type: none"> • the CBN; • Participating Financial Institutions (“PFI”); • the Nigeria Electricity Regulatory Commission; and • borrowers (DisCos and manufacturers); • sets out sanctions arising from infractions; and • provides that whenever a loan is repaid or the facility is otherwise discontinued, the PFIs shall advise the CBN immediately, giving particulars of the credit facility.

Nigeria

sector	instrument	effective date/status	key points and impact
Banking / Finance	Circular No. FPR/DIR/GEN/CIR/07/056: Regulatory and Supervisory Framework for the Operations of a Mortgage Refinance Company (“MRC”) - Approval To Refinance Non-Member Banks	Issued on 21 October 2020 by the Central Bank of Nigeria (“CBN”).	<p>The Circular provides that:</p> <ul style="list-style-type: none"> the restriction on non-member mortgage lenders from refinancing their mortgages has been removed in section 7.3.1.5 of the extant Regulatory and Supervisory Framework for the Operations of a Mortgage Refinance Company (the “Framework”); an MRC is permitted to refinance the qualifying mortgages of mortgage lenders that do not hold its equity, subject to compliance with all other relevant provisions specified in the Framework; and accordingly, section 7.3.1.5 of the Framework has been amended with immediate effect as follows: “The MRC shall not, without prior approval of the CBN, extend total outstanding credit to any single borrower which is equal to or more than 25 per cent of its shareholders fund unimpaired by losses.”
Capital market	Circular to all Capital Market Operators	Issued on 22 October 2020 by the Securities and Exchange Commission (“SEC”).	<p>The Circular provides that, in line with the statutory powers of the SEC to prescribe conditions for registration of capital market operators, including the level of knowledge and skill required to operate in the Nigerian capital market, the Management of the SEC has approved the following:</p> <ul style="list-style-type: none"> Managing Directors/Chief Executive Officers of capital market operators who present sponsored individuals before the Registration Committee for interview would be required to provide a detailed brief about their companies, highlighting the contribution of the companies to the development of the Nigerian capital market;

Nigeria

sector	instrument	effective date/status	key points and impact
Capital market	Circular to all Capital Market Operators ... <i>Continued</i>	Issued on 22 October 2020 by the Securities and Exchange Commission ("SEC").	<ul style="list-style-type: none"> all registered sponsored individuals seeking to transfer their registration to a proposed capital market operator (new firm) would henceforth be required to undertake a fresh interview as against the current practice where they are granted an exemption; and effective from January 2021, the pre-registration examinations for intending capital market operators conducted by the Nigerian Capital Market Institute would include essay questions.
Capital market	Circular: Audited Accounts of Collective Investment Schemes	Issued on 22 October 2020 by the Securities and Exchange Commission ("SEC").	<p>The Circular provides that:</p> <ul style="list-style-type: none"> the SEC shall discontinue the practice of issuing prior approval or no objection for Audited Accounts of Collective Investment Schemes; annual accounts of Collective Investment Schemes upon completion of audit and auditor certification shall be published within three months after the end of the period to which the accounts relate or any other period prescribed by the SEC from time to time; and any misstatements, misrepresentations, or otherwise, observed in the audited accounts of a Collective Investment Scheme shall attract appropriate sanctions (including a requirement to restate the accounts in the Scheme's succeeding financial year) on the Fund Manager, Trustee and Auditor.

Seychelles

sector	instrument	effective date/status	key points and impact
Tax	Advisory Notice: Immovable Property	Issued by the Seychelles Revenue Commission (“SRC”).	<p>The Notice provides that:</p> <ul style="list-style-type: none"> all non-Seychellois immovable property owners are reminded that the deadline for registration of their immovable property is on the 31 October 2020. The registration form is available for download on the SRC website; and non-Seychellois immovable property owners who will be liable for immovable property tax are reminded that the deadline for submission of the valuation for the immovable property used for residential purpose is on the 30 November 2020. The form (D) is available for download on the SRC website.
Banking / Finance	Anti-Money Laundering and Countering the Financing of Terrorism (“AML/CFT”) Institutional Risk Assessment Guidelines	Issued on 14 October 2020 by the Central Bank of Seychelles.	<p>The Guidelines set out:</p> <ul style="list-style-type: none"> the general requirements for risk assessments; the obligations of the Board and senior management in relation to risk assessments; procedures for the identification of risks; procedures for the assessment money laundering/terrorist financing (“ML/TF”) risks; mitigating measures (internal controls); and requirements for updating of ML/TF risk assessments.
Corporate / Commercial	Circular No. 7 of 2020: Beneficial Ownership Database	Issued on 6 October 2020 by the Financial Intelligence Unit (“FIU”).	<p>The Circular:</p> <ul style="list-style-type: none"> is issued to provide clarification on the requirements for populating the Beneficial Ownership (“BO”) database by all legal persons and legal arrangements specified under the First Schedule of the Beneficial Ownership Act, 2020 (“BO Act 2020”) [see above]; provides that the FIU has been designated as the nodal agency to maintain the Seychelles BO database;



Seychelles

sector	instrument	effective date/status	key points and impact
Corporate / Commercial	Circular No. 7 of 2020: Beneficial Ownership Database ... <i>Continued</i>	Issued on 6 October 2020 by the Financial Intelligence Unit ("FIU").	<ul style="list-style-type: none"> • inform all legal persons, legal arrangements and their respective resident agents that the FIU, with the support of a third party, is developing an online platform to facilitate the uploading of BO information onto the database; • provides that, as part of the implementation stage, the FIU would require the voluntary support of resident agent(s) to test the platform and in this regard would communicate unilaterally with the respective resident agent(s). Upon completion of the testing phase and the platform is ready to go live, all legal persons and legal arrangements through its registered agent shall be notified of same; • notes that the FIU aims to issue guidelines to provide further guidance on the procedure for uploading information on the BO database, as per section 13(3) of the BO Act 2020; and • urges all resident agents to ensure that beneficial ownership information relating to all legal persons and legal arrangements under their administration are maintained in a magnetic, electronic or other data storage form, which would facilitate the population of BO information on the database.

Uganda

sector	instrument	effective date/status	key points and impact
Tax	Press Release: Extension of the Effective Date for the Implementation of the Electronic Fiscal Receipting Solution	Issued on 25 September 2020 by the Uganda Revenue Authority (“URA”).	<p>The Press Release provides for the extension of the effective date of the Electronic Fiscal Receipting and Invoicing System (“EFRIS”) to 1 January 2021.</p> <p>Please refer to the ENSAfrica Tax ENSight for further detail.</p>
Customs	Public Notice: Restriction on Warehousing of Imported Sugar and Rice	<p>Effective from 1 October 2020.</p> <p>Issued on 1 October 2020 by the Uganda Revenue Authority (“URA”).</p>	<p>The Public Notice provides that:</p> <ul style="list-style-type: none"> • pursuant to section 64(k) of the East African Community Customs Management Regulations 2010, the Warehousing of the following products shall not be permitted: <ul style="list-style-type: none"> • sugar of tariff heading 17.01, excluding sugar for industrial use of HS Code 1701.99.10 of the East African Community Common External Tariff (“EACCET”); and • rice of Heading 10.06 of the EACCET; and • customs clearance of the above products shall only be permitted into the country upon payment of taxes at the first port of entry under the Single Customs Territory (“SCT”) arrangement / regime or under the transit-through regime.

bills



Ghana

sector	bill	effective date/status	key points and impact
Finance / Credit	Borrowers and Lenders Bill, 2020	Laid on 20 October 2020.	<p>The Bill seeks to:</p> <ul style="list-style-type: none"> • repeal the Borrowers and Lenders Act, 2008 (Act 773); • establish a Collateral Registry; • provide a legal framework for the registration and enforcement of security interests in collateral; • establish an order of priority of security interests and generally to provide for credit agreements; and • regulate transactions between borrowers and lenders.

Kenya

sector	bill	effective date/status	key points and impact
Geology	The Geologists Bill, 2020	Published in the Kenya Gazette Supplement No. 164 (Senate Bills No. 17) on 14 September 2020.	<p>The Bill seeks to:</p> <ul style="list-style-type: none"> • repeal the Geologists Registration Act, 1993 in order to provide a framework to regulate the profession of geology in the country; • provide for the training, registration and licensing of geologists; and • provides for the regulation and development of the practice of geology.

Mauritius

sector	bill	effective date/status	key points and impact
Environmental	Climate Change Bill	To be presented in Parliament for discussion.	<p>The Bill seeks to:</p> <ul style="list-style-type: none"> • implement, with a view to addressing the adverse effects of climate change and developing Mauritius into a greener economy, the obligations of Mauritius under the United Nations Framework Convention on Climate Change, the Kyoto Protocol, the Paris Agreement and any other related instrument on climate change; • establish a legal framework towards making Mauritius a climate change resilient and low emission country by providing, <i>inter alia</i>, for: <ul style="list-style-type: none"> • the setting up of an Inter-Ministerial Council on Climate Change which shall, on the recommendation of the Minister to whom responsibility for the subject of climate change is assigned, make climate change policies and set priorities for climate change adaptation and mitigation, and monitor and review the progress made by Government departments on climate change projects and programmes; • a Department of Climate Change, which shall, <i>inter alia</i>, develop policies, programmes and action plans relating to climate change and coordinate research relating to climate change; • the setting up of a Climate Change Committee which shall coordinate the preparation of reports relating to climate change and the implementation of activities related to greenhouse gas inventories, greenhouse gas emission reduction, climate change vulnerability assessments and adaptation to climate change; • the conduct of an annual inventory of greenhouse emission by sources and removal by sinks;

Mauritius

sector	bill	effective date/status	key points and impact
Environmental	Climate Change Bill ... <i>Continued</i>	To be presented in Parliament for discussion.	<ul style="list-style-type: none"> • the monitoring and reporting with respect to greenhouse gas emissions, including the implementation of sectoral climate change adaptation and mitigation measures; and • the Ministry responsible for the subject of climate change to be compliant to the fiduciary standards set by the Adaptation Fund Board, the Green Climate Fund and such other international climate-related funds and to act as a National Implementing Entity with a view to seeking direct access to climate funding; and • provide, as far as Rodrigues is concerned, that: <ul style="list-style-type: none"> • the Commissioner for Environment in Rodrigues shall be responsible for the formulation of climate change strategies and ensure that climate change measures are effectively and efficiently implemented and maintained in Rodrigues; and • there shall be a Rodrigues Climate Change Committee which shall, <i>inter alia</i>, collaborate and coordinate with the Climate Change Committee for the preparation of reports related to climate change.

Zambia

sector	bill	effective date/status	key points and impact
Corporate / Commercial	Companies (Amendment) Bill, 2020 [N.A.B. 12, 2020]	The Bill, dated 7 October 2020, is currently at first reading before Parliament.	The Bill seeks to amend the Companies Act, 2017, so as to: <ul style="list-style-type: none"> • revise the definition of beneficial ownership; and • provide for the definition of substantial economic benefit and substantial interest.
Banking / Finance	Financial Intelligence Centre (Amendment) Bill, 2020 [N.A.B. 11, 2020]	The Bill, dated 7 October 2020, is currently at first reading before Parliament.	The Bill seeks to amend the Financial Intelligence Centre Act, 2010 so as to: <ul style="list-style-type: none"> • re-define the functions of the Financial Intelligence Centre; • revise the definition of high risk customers in accordance with international standards; • provide for customer due diligence on wire transfers in accordance with international standards; • provide a risk management framework for anti-money laundering requirements; and • expand the scope of reporting entities.
Non-Governmental Organisations	Non-Governmental Organisation (Amendment) Bill, 2020 [N.A.B. 13, 2020]	The Bill, dated 7 October 2020, is currently at first reading before Parliament.	The Bill seeks to amend the Non-Governmental Organisation Act, 2009, so as to revise the functions of the Board to include measures for monitoring the risk of the use of Non-Governmental Organisations for serious crimes.

Zimbabwe

sector	bill	effective date/status	key points and impact
Labour / Employment	Pension and Provident Funds Bill, 2019 [H.B. 17, 2019]	Gazetted and awaiting presentation in the National Assembly	The Bill seeks to: <ul style="list-style-type: none"> • repeal the Pension and Provident Funds Act [Chapter 24:09]; and • provide for: <ul style="list-style-type: none"> • the registration, regulation and dissolution of pension and provident funds; • additional functions of the Insurance and Pensions Commission; and • the responsibilities of and delegation of functions by the Commissioner of Insurance, Pension and Provident Funds.

The information provided herein is intended to provide a general overview, and is not an exhaustive list of all legislative developments across Sub-Saharan Africa. For more information, please contact info@ENSAfrica.com